

**§ 20-88.01. Revocation of registration for failure to register for or comply with road tax or pay civil penalty for buying or selling non-tax-paid fuel.**

(a) Road Tax. – The Secretary of Revenue may notify the Commissioner of those motor vehicles that are registered or are required to be registered under Article 36B of Chapter 105 and whose owners or lessees, as appropriate, are not in compliance with Article 36B, 36C, or 36D of Chapter 105. When notified, the Commissioner shall withhold or revoke the registration plate for the vehicle.

(b) Non-tax-paid Fuel. – The Secretary of Revenue may notify the Commissioner of those motor vehicles for which a civil penalty imposed under G.S. 105-449.118 has not been paid. When notified, the Commissioner shall withhold or revoke the registration plate of the vehicle. (1983, c. 713, s. 54; 1989, c. 692, s. 6.1; c. 770, s. 74.5; 1991, c. 613, s. 4; 1995, c. 390, s. 11.)